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FEB 28 1991

Regional Technical Coordinator
Central Region

Assistant Chief Counsel (Income Tax & Accounting) CC:IT&A

Technical Coordination Report TCR 17,820
Submitted by David M. Cook, Cincinnati District

Recommendations: Revise forms and procedures for open-ended
waivers.

In his report Mr. Cook made the following specific
recommendations:

- 1) Restrict the use of Form 872-A, Special Consent to Extend
the Time to Assess Tax.
- 2) Require that the Service issue Form 872-T, Notice of
Termination of Special Consent to Extend the Time to Assess
Tax, in agreed cases.
- 3) Revise Form 872-A to provide a definition of "final
determination of tax."

We have been working with representatives of Appeals and
Examination who are responsible for revising Forms 872, 872-A and
872-T. We are sending copies of Mr. Cook's report to those
offices.

The recommendations made by Mr. Cook will be considered in
reviewing any future revisions of these forms and procedures. In
particular, we concur that action must be taken concerning the
use of the term "final determination of tax." Because the
meaning of the term is subject to different interpretations, it
is unclear when the period of limitation for assessment ends.
Accordingly, it is also unclear when the period of limitation for
refund under section 6511(c) of the Internal Revenue Code ends.
One of the options under consideration to address this problem is
the required use of Form 872-T, as Mr. Cook suggests.

We appreciate the interest Mr. Cook has taken in this matter
and hope that he will continue to submit his ideas. Copies of
this memorandum are attached for the District Technical
Coordinator, Mr. Cook, and other interested persons.

Attachments

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